91-899

No.

Supreme Court, U.S.
FILED
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IN THE

Supreme Court

of the

United States of America

MARCH TERM, 1992

LORIN G. SLOAN

Petitioner,

vs.

UNITED STATES OF AMERICA

Respondent.

ON PETITION FOR A WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS
FOR THE SEVENTH CIRCUIT

PETITION FOR WRIT OF CERTIORARI

LORIN G. SLOAN
In His Own Person
270 Ross Avenue
Wabash, Indiana 46992

QUESTIONS PRESENTED

1. Is the Seventh Circuit Court of Appeals obligated to follow the precedents set by this Supreme Court?

2. Have the standards, relied upon by Lorin Sloan and established by this Supreme Court, been rejected by the federal courts?

3. Can Lorin Sloan be subject to criminal penalty, within the legislative purview of criminal statutes of the United States, when no showing has been made that he entered into United States territorial jurisdiction?

4. Can taxing statutes of the United States be obligatory on Lorin Sloan when no specific provision of the statutes imposed a legal duty upon him?

5. Can Lorin Sloan be required to waive fundamental rights in order to comply with a statutory provision?

PARTIES TO THE PROCEEDING

All parties to the proceeding are listed in the caption.

Petitioner:

Lorin G. Sloan - In His Own Person
Defendant/Appellant *below*

Respondent:

United States of America
Plaintiff/Appellee *below*

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No.

IN THE SUPREME COURT OF THE UNITED STATES OF AMERICA

MARCH TERM 1992

LORIN G. SLOAN

Petitioner,

vs.

UNITED STATES OF AMERICA

Respondent.

PETITION FOR WRIT OF CERTIORARI

The Petitioner, Lorin G. Sloan, respectfully petitions the Supreme Court of the United States of America that a Writ of Certiorari issue to review the judgment and opinion of the United States Court of Appeals for the Seventh Circuit, entered in the above entitled proceeding August 9, 1991 and to review the denial of the Petition for Rehearing on September 10, 1991.

OPINIONS BELOW

The opinion of the Seventh Circuit Court of Appeals, issued August 9, 1991, is reprinted in Appendix A.

The judgment filed in the District Court on September 24, 1990 is reprinted in appendix B.

The denial of the Petition for Rehearing by the Seventh Circuit Court of Appeals, issued September 10, 1991, is reprinted in Appendix C.

JURISDICTION OF THIS COURT

The final judgment of the United States Court of Appeals for the Seventh Circuit was entered on September 10, 1991. This Court has jurisdiction to review the issues presented herein pursuant to 28 USC 1254(1) and as per Rule 13 of the Rules of the Supreme Court.

STATUTORY PROVISIONS

of the

UNITED STATES CODE

Title 26 Section 7201

Any person who willfully attempts in any manner to evade or defeat any tax imposed by this title or the payment thereof shall, in addition to other penalties provided by law, be guilty of a felony and, upon conviction thereof, shall be fined not more than $100,000, or imprisoned not more than 5 years, or both, together with the costs of prosecution.

Title 26 Section 6001

Every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as the Secretary deems sufficient to show whether or not such person is liable for tax under this title. ...

Title 26 Section 6011

(a) When required by regulations prescribed by the Secretary any person made liable for any tax imposed by this title, or for the collection thereof, shall make a return or statement according to the forms and

regulations prescribed by the Secretary. Every person required to make a return or statement shall include therein the information required by such forms or regulations.

(f) For requirements that returns of income, estate, and gift taxes be made whether or not there is a tax liability, see subparts B and C.

Title 18 Section 3231

The district courts of the United States shall have original jurisdiction, exclusive of the courts of the States, of all offenses against the laws of the United States.

Nothing in this title shall be held to take away or impair the jurisdiction of the courts of the several States under the laws thereof.

Title 18 Section 5

The term ***United States***, as used in this title in a territorial sense, includes all places and waters, continental or insular, subject to the jurisdiction of the United States, except the Canal Zone.

Title 18 Section 7

The term ***special maritime and territorial jurisdiction of the Untied States***, as used in this title, includes:

(1) The high seas, any other waters within the admiralty and maritime jurisdiction of the United States and out of the jurisdiction of any particular State, and any vessel belonging in whole or in part

to the United States or any citizen thereof, or to any corporation created by or under the laws of the United States, or of any State, Territory, District, or possession thereof, when such vessel is within the admiralty and maritime jurisdiction of the United States and out of the jurisdiction of any particular State.

(2) Any vessel registered, licensed, or enrolled under the laws of the United States, and being on a voyage upon the waters of any of the Great Lakes, or any of the waters connecting them, or upon the Saint Lawrence River where the same constitutes the International Boundary Line.

(3) Any lands reserved or acquired for the use of the United States, and under the exclusive or concurrent jurisdiction thereof, or any place purchased or otherwise acquired by the United States by consent of the legislature of the State in which the same shall be, for the erection of a fort, magazine, arsenal, dockyard, or other needful building.

(4) Any island, rock, or key containing deposits of guano, which may, at the discretion of the President, be considered as appertaining to the United States.

(5) Any aircraft belonging in whole or in part to the United States, or any citizen thereof, or to any corporation created by or under the laws of the United States, or any State, Territory, district, or possessions thereof, while such aircraft is in flight over the high seas, or over any other waters within

the admiralty and maritime jurisdiction of the United States and out of the jurisdiction of any particular State.

(6) Any vehicle used or designed for flight or navigation in space and on the registry of the United States pursuant to the Treaty on Principles Governing the Activities of States in the Exploration and Use of Outer Space, Including the Moon, and Other Celestial Bodies and the Convention on Registration of Objects Launched into Outer Space, while that vehicle is in flight, which is from the moment when all external doors are closed on Earth following embarkation until the moment one such door is opened on Earth for disembarkation or in the case of a forced landing, until the competent authorities take over the responsibility for the vehicle and for persons and property aboard.

(7) Any place outside the jurisdiction of any nation with respect to an offense by or against a national of the United States.

STATEMENT OF THE CASE

On or about January 13, 1988, an Indictment was returned and filed with the United States District Court, Fort Wayne Division of the Northern District of Indiana, charging Lorin G. Sloan with three (3) counts of violating 26 U.S.C., Section 7201.

Each count of the Indictment alleged that Lorin G. Sloan had committed the offense of tax evasion for each of the years 1981, 1982, and 1983.

Each of the counts generally averred that Lorin G. Sloan had committed the offense for each of the years in question by failing to file tax returns, and by filing false and fraudulent Forms W-4.

Sloan was arraigned on February 9, 1988 and a jury trial was held on March 12, 13, and 14, 1990, with Judge William C. Lee presiding.

The prosecution called six (6) witnesses who testified that Sloan worked at Fisher Body Corporation in Marion, Indiana, received compensation in return for his labor and previous to 1980 he had voluntarily *filed* federal tax returns but after 1980 submitted W-4's to Fisher Body claiming *exempt*.

The defense called two witnesses. The first was Rita Silas, IRS special agent who testified Sloan had, through letters and meetings initiated by Sloan, consistently asked the IRS, *what section of the Internal Revenue Code makes me liable for the tax?*

Lorin Sloan then testified that since 1980 he had made numerous inquiries to the IRS as to the specific legal duty claimed, but at no time was he ever shown a specific statute or obligation that made him liable to file a return, pay an income tax, or waive his fundamental rights.

There were no instructions introduced or presented that established Lorin Sloan as a person liable or as one having a legal duty to waive rights, pay a tax or file an information return as a subject to the Internal Revenue Code. Specific jury instructions were denied in reference to the established standard for interpretation of taxing statutes.

Given an objectively reasonable standard instruction, the jury, on March 14, 1990, returned a guilty verdict on all three (3) counts.

Sentencing was held on September 21, 1990. On Count 1, Sloan was ordered committed to the custody of the Attorney General for four (4) months with an additional four (4) months work release under the direction of the U.S. Probation Office. The sentences and the fines for Counts II and III were suspended and Sloan was placed on five (5) years probation to run concurrently to those counts but consecutively to Count I.

Execution of sentence is stayed pending the defendant's exhaustion of his appeal rights.

The judgment in the District Court was entered on September 24, 1990.

The appeal was filed on January 7, 1991, timely briefed, argued on June 14, 1991, and decided on August 9, 1991.

A Petition for Rehearing was timely filed with a Suggestion for Rehearing In Banc. Said Petition was denied on September 10, 1991.

This Petition for Writ of Certiorari will be timely, if filed on or before December 9, 1991.

REASONS FOR GRANTING THE WRIT

I

In 1983, the Supreme Court proclaimed:

> *Needless to say, **only this court may overrule one of its precedents,***
> *Thurston Motor Lines, Inc. v. Jordan K. Rand, Ltd.*, 460 U.S. 533, 535 (1983). (Emphasis added.)

Yet, the Seventh Circuit Court of Appeals, without comment or citation, circumvented that precedent, when declaring:

> ***Unfortunately, for Mr. Sloan, his 'standards' are inapplicable because they have previously been rejected by the federal courts.***
> See Appendix A at page A-2, Now cited as *United States v. Sloan*, 939 F.2d 499, 500 (7th Cir. 1991) (Emphasis added.)

The facts of this case show the *standards*, upon which Lorin Sloan relied, were precedent standards established by this Supreme Court. Although adopted by Sloan, these standards were not *his standards* by creation.

Sloan addressed these standards at the district court level and subsequently presented these standards to the Seventh Circuit Court of Appeals with the filing of his *Notice of Standard*. (See Appendix E.)

In affirming the conviction of Lorin Sloan (See Appendix A), the merits panel of the Seventh Circuit reached conclusions not based on the facts and circumvented this court's established precedent:

> *... if the doctrine of* ***'stare decisis'*** *has any meaning at all it requires that people in their everyday affairs be able to rely on our decisions and not be needlessly penalized for such reliance.*
>
> *United States v. Mason, Administrator*, 412 U.S. 391, 399-400 (1973)

All the judges of the Seventh Circuit Court of Appeals were well aware of this, as Sloan specifically notified each with the timely filing of his Petition For Rehearing with Suggestion For Rehearing In Banc and Argument in Support. (See Appendix D.)

Sloan's Petition for Rehearing was subsequently denied by the original panel as no judge in active service requested a vote. (See Appendix C.)

Because of the Seventh Circuit's decision to uphold the criminal conviction of Lorin Sloan, Sloan sees a departure from the accepted and usual course of judicial proceedings. Serious conflict now exists between the Seventh Circuit and the Supreme Court which warrants an exercise of this Court's power of supervision.

Sloan seeks a review to determine if a special exception has been carved out for the Seventh Circuit Court of Appeals to be exempt from these Supreme Court precedents.

Once that issue is settled and it is again determined that the Seventh Circuit is subservient to the Supreme Court, Sloan seeks further review to reconfirm the precedents established by this court in response to the following questions:

1. When it comes to a question of *waiver of individual rights*, are the Supreme Court precedents established in the cases of *Emspak v. United States*, 349 U.S. 190, 196-198 (1955); *Brady v. United States*, 397 U.S. 742, 748 (1970); and *Fuentes v. Shevin*, 407 U.S. 67, 94-95 (1972), the applicable standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan?

2. When it comes to a question of *responsibility in determining whether a government agent is within the bounds of his authority*, is the Supreme Court precedent established in the case of *Federal Crop Insurance Corporation v. Merrill*, 332 U.S. 380, 384, (1947), and *United States v. Stewart*, 311 U.S. 60, 70 (1940), the applicable standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan?

3. When it comes to a question of *jurisdiction* of legislative enactments including taxing statutes, are the Supreme Court precedents established in the cases of *American Banana Co. v. United Fruit Co.*, 213 U.S. 347, 357 (1909); *New York Central Railroad Co. v. Chisholm*, 268 U.S. 29, 31-32 (1925); and *United States v. Spelar*, 338 U.S. 217, 222 (1949), the applicable standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan?

4. When it comes to a question of *statutory construction of taxing statutes*, are the Supreme Court precedents established in the cases of *Gould v. Gould*, 245 U.S. 151, 153 (1917); *United States v. Merriam*, 263 U.S. 179, 187-188 (1923); and *Crooks v. Harrelson*, 282 U.S. 55, 61 (1930), the applicable

standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan?

5. When it comes to a question of *judicial interpretation of penal statutes*, are the Supreme Court precedents established in the cases of *Commissioner v. Acker*, 361 U.S. 87, 91-92 (1959); *United States v. Enmons*, 410 U.S. 396, 411, 412 (1973); and *Dowling v. United States*, 47;3 U.S. 207, 213 (1985), the applicable standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan?

II

Sloan contends that all legislation is presumptively territorial and confined to the limits over which the law making power has jurisdiction. Sloan presented to the district court the precedents established by this court and the pertinent portions of the 1962 inventory report, in reference to the State of Indiana, prepared by the General Services Administration, entitled, *Inventory Report On Jurisdictional Status of Federal Areas Within the States*, which listed the jurisdictional areas of the United States within the States and the types of jurisdictions maintained within those areas.

Sloan challenged the jurisdiction of the agency to include him within the statutory purview of Title 26 as he stated clearly, by affidavit, that he was not born within, did not live within, nor did he work within any of those jurisdictional areas. Based on those facts and that law, Sloan determined that he did not meet the restricted jurisdictional definition of the term *citizen*

as that term was defined in the regulations for Title 26 at 1.1-1, which states, *Every person born or naturalized in the United States and **subject to its jurisdiction** is a citizen.* (Emphasis added.)

The district court claimed jurisdiction to address statutes imposing criminal penalties under Title 26 based on Title 18 Section 3231. The power of the United States to prosecute criminally is generally confined to the offenses within *its jurisdiction* as expressed in Title 18 Section 5. Title 18 Section 5 defines the term *United States* in clear jurisdictional terms. Title 18 Section 7 contains the fullest statutory definition of the *jurisdiction of the United States.*

The statutory definition of *United States*, as expressed in 18 USC Section 5, is identical to the constitutional definition of this term as addressed by this court in *Cunard S.S. Co. v. Mellon*, 262 U.S. 100, 122-124 (1923).

It is clear to Sloan, that these definitions correspond with the above described *Inventory Report on Jurisdictional Status of Federal Areas Within the States.*

Although timely challenged, no proof of territorial or legislative jurisdiction, to include Sloan within the statutory purview, was offered. No effort was made by the Secretary, the agency, the United States, the District Court or the Appeals Court, to show how Sloan came within any aspect of the exclusive, partial, concurrent or proprietorial jurisdiction of the United States; or how he entered within any territory subject to the jurisdiction of the United States; or that there

existed a contrary intent by the legislature to expand the sphere of the statutes beyond that territorial limitation.

Based on the Supreme Court decisions cited above, Sloan will ask this court to review the actions by the government and the courts to proceed on an unsubstantiated presumption to include Sloan within the sphere of a statutory provision that would require the waiver of fundamental rights and bring him within the purview of a criminal penalty when no words of the statute were presented to plainly include him within that statutory sphere.

III

Sloan further argues that even if Title 26 has been expressly determined to extend beyond the specific territorial limits of the United States, no clearly stated provision of the legislature imposes an obligation upon him that would require the waiver of his fundamental rights in order to comply.

The decisions of this court in reference to the authority to legislate in taxing matters and the statutory construction of taxing statutes are clear.

This court stated long ago in *Meriwether v. Garrett*, 102 U.S. 472, 515-518 (1880), the power of taxation is legislative, not judicial or administrative. The power of taxation cannot be exercised other than under the authority of the legislature.

In *Gould v. Gould*, supra at 153, this court established the fundamental standard that taxing statutes are not to be extended by implication beyond the clear meaning of the language used or to embrace matters not specifically pointed out.

From these decisions, it is clear to Sloan that one must be literally and specifically made subject to the statutes by the legislature before any requirement mandating the forfeiture of rights can be imposed.

To Sloan, the implementing and requisite statutes of Title 26 of the United States Code are clearly stated. Sections 6001 and 6011 of Title 26 state that every person must first be liable or made liable before other statutory or regulatory requirements become obligatory.

The Department of Treasury/Internal Revenue Service *Privacy Act and Paperwork Reduction Act Notice 609* is also clear. (See Appendix F.) Notice 609 (Rev. 9-82) specifically states that the legal right of the Department of Treasury/Internal Revenue Service to ask for information and the obligation to comply is Section 6001 and 6011 and their regulations.

The decisions of this court in reference to the statutory construction of penal statutes are also clear to Sloan. In *Commissioner v. Acker*, supra at 91, this court established that penal statutes should be strictly construed, and should not be expanded by interpretation beyond their plain language. This court further stated that all reasonable doubt concerning the meaning of penal statutes operate in favor of the

defendant and that regulations cannot expand the statute.

It is clear to Sloan, from the words of the foundational statutes and those Supreme Court decisions, that a prerequisite to any requirement under Title 26 is that a subject person must be liable or made liable by specific statutory provision, before an obligation exists to pay or collect a tax or to provide information in reference to the payment or collection of a tax.

Who all is liable for the payment or collection of an income tax is not clear to Sloan, but for certain, it is not him.

If it was him, those authorizing and specific statutory provisions would have been in the Indictment or furnished in the requested Bill of Particulars, but they were not.

If it was him, these provisions could have been addressed in at least one of the responses to the numerous requests Sloan made to the agency under the authority of the Supreme Court decision of *Federal Crop Insurance Corp. v. Merrill*, supra at 384, but they were not.

If it was him, these provisions would have been included by the District Court in the jury instructions or Judge Lee could have informed Sloan before he imposed sentence, but they were not and he did not.

If it was him, at least one judge on the Seventh Circuit could have informed Sloan when he specifically asked the court at oral argument, but they did not.

If it was him, the legislature would have expressed these provisions in the clear and unequivocal language which this court established long ago as to the standard of authority and statutory construction, but it did not.

Sloan does not understand how, as a matter of law, he can be accused of a criminal action or how any conviction can be upheld when no one can or will specifically point out to him how he came within the legislative authority or the purview of any particular federal taxing statute.

Sloan does not understand, as a matter of law, how he incurred a legal duty that required him to waive his fundamental rights to the security of his person, papers and effects after this court has set the standards that rights cannot be waived without his full knowledge and that taxing statutes are not to be extended by implication beyond their clear language.

Sloan does not understand, as a matter of law, why he cannot get an answer to his most fundamental inquiries before any claim can be made against him after this court has set the standard for inquiry of authority of government agents.

Sloan does not understand, as a matter of law, how he can have any obligation subject to criminal penalty, after he has inquired as to the basis of that obligation and no one will inform him how he incurred that obligation.

Sloan does not understand, as a matter of law, why the standards established by this Supreme Court do not apply to him.

IV

Rather than address the issues presented, the Seventh Circuit, without basis in fact supported by the trial record, deviated into an extended dissertation to label Sloan a *tax protester*.

With all due respect to the judiciary to which this court has dominion, Sloan requests this court to take particular notice of the decision issued by the Seventh Circuit (See Appendix A) and Sloan's subsequent Petition for Rehearing of that decision and Argument in Support. (See Appendix D.)

Such a conspicuous attempt to impugn Sloan's integrity and bring him within the purview of those held to a lower standard by that court, should literally shock the conscience of any jurist who holds respect for individual rights and a sense of fairness. This should not be looked upon with favor by this court.

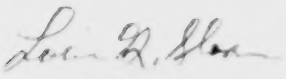
CONCLUSION

If the precedents established by this Court are still the applicable standard for review by the Seventh Circuit Court of Appeals in reference to Lorin Sloan, then Sloan moves this court to grant this petition.

Sloan further moves this court to evaluate these fundamental questions in the clear and unequivocal language previously determined to be the standards for jurisdictional authority and statutory construction.

Indeed, so clear is the line drawn by this court and so clear is the error of the court below to cross that line, that Sloan believes the appropriate relief should be the summary reversal of the judgment of the lower court and he so moves this court for that relief.

Respectfully submitted this 6th day of December 1991.



Lorin G. Sloan
In His Own Person
270 Ross Avenue
Wabash, Indiana 46992

APPENDIX A

In the
United States Court of Appeals
For the Seventh Circuit

No. 90-3154

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

LORIN G. SLOAN,

Defendant-Appellant.

Appeal from the United States District Court
for the Northern District of Indiana, Fort Wayne Division.
No. FCR 88-2—William C. Lee, *Judge.*

ARGUED JUNE 14, 1991—DECIDED AUGUST 9, 1991

Before POSNER, MANION, and KANNE, *Circuit Judges.*

KANNE, *Circuit Judge.* Like moths to a flame, some people find themselves irresistibly drawn to the tax protestor movement's illusory claim that there is no legal requirement to pay federal income tax. And like the moths, these people sometimes get burned. Lorin G. Sloan believed these claims and because he acted upon them now faces four months in a federal prison; there can be little doubt that he has been burned.

Mr. Sloan describes himself as a "blue collar working man" employed by the Fisher Body Division of General Motors at its plant in Marion, Indiana. After studying anti-tax literature he received at meetings of the Sons of Liberty and Patriots for Liberty, two organizations of

like-minded tax protestors, Mr. Sloan became adamant in his belief that he was not obligated to pay federal income taxes. Consistent with this new-found conviction, Mr. Sloan did not pay any federal income taxes on his wages for the years 1981, 1982 and 1983 (a total tax due of approximately $8,000.00) and took the affirmative step of filing false W-4 forms to ensure that his "exemption" from the income tax continued.

Because he put this theory into practice, in due course Mr. Sloan was charged with, tried on, and convicted by a jury of three counts of tax evasion, 26 U.S.C. § 7201. The district judge sentenced him to four months imprisonment on one count to be followed by four months of work release. Sentences of two and three years imposed on the other two counts were suspended. In addition, Mr. Sloan was placed on follow-up probation of five years, required to pay his tax deficiency and repay the costs of prosecution, and fined $200,000 (which was later suspended). The execution of Mr. Sloan's sentence was stayed pending the outcome of this appeal.

Mr. Sloan ostensibly pursues this matter on his own behalf—or perhaps more correctly without trained legal counsel. In any event, he appeared before us personally to argue his appeal. The primary position taken by Mr. Sloan is that he has been unable to learn from any authoritative source—the tax code, the Internal Revenue Service, or the federal courts—the exact statutory provision which imposes upon him a legal duty to file a federal tax return. This position is, no doubt, formulated to show that he did not willfully violate a "known legal duty." Moreover, in demonstrating to him the existence of this duty, Mr. Sloan insists that our analysis of his obligation to pay the federal income tax be consistent with certain fundamental principles or "standards" which he says he has learned through his studies. Unfortunately, for Mr. Sloan, his "standards" are inapplicable because they have previously been rejected by the federal courts.

One such fundamental and immutable principle, he maintains, is that the revenue laws of the United States do

not impose a tax on income. But we have squarely rejected this tax protestor argument before, holding that the Internal Revenue Code imposes a tax on all income, *Coleman v. Commissioner*, 791 F.2d 68, 70 (7th Cir. 1986); *Lovell v. United States*, 755 F.2d 517, 519 (7th Cir. 1984), and that wages are income, *United States v. Koliboski*, 732 F.2d 1328, 1329 & n.1 (7th Cir. 1984).

As another cornerstone of his position, Mr. Sloan cites *Chevron U.S.A., Inc. v. Natural Resources Defense Council, Inc.*, 467 U.S. 837, 842-43, 104 S. Ct. 2778, 2781 (1984), for the proposition that the tax code provisions establishing an income tax are an unlawful agency interpretation of a statute because the Congress clearly did not intend to impose a tax on income. His argument, of course, is based on the false premise described above. Congress lawfully enacted the Internal Revenue Code and the Internal Revenue Code lawfully imposes a tax on income. *See, e.g., Coleman*, 791 F.2d at 70; *United States v. Studley*, 783 F.2d 934, 940 (9th Cir. 1986); *Wheeler v. United States*, 744 F.2d 292, 293 (2d Cir. 1984); *Koliboski*, 732 F.2d at 1329. Thus, the prosecution of persons for tax evasion under federal criminal law presents no issue of deference to an agency's interpretation of federal statutes.

Also basic to Mr. Sloan's "freedom from income tax theory" is his contention that he is not a citizen of the United States, but rather, that he is a freeborn, natural individual, a citizen of the State of Indiana, and a "master"—not "servant"—of his government. As a result, he claims that he is not subject to the jurisdiction of the laws of the United States. This strange argument has been previously rejected as well. "All individuals, natural or unnatural, must pay federal income tax on their wages," regardless of whether they requested, obtained or exercised any privilege from the federal government. *Lovell*, 755 F.2d at 519; *cf. Studley*, 783 F.2d at 937 (Studley's argument that "she is not a 'taxpayer' because she is an absolute, freeborn and natural individual . . . is frivolous. An individual is a 'person' under the Internal Revenue

Code."). Moreover, the tax code imposes a "direct nonapportioned [income] tax upon United States citizens throughout the nation, not just in federal enclaves," such as postal offices and Indian reservations. *United States v. Collins*, 920 F.2d 619, 629 (10th Cir. 1990), *cert. denied*, 111 S. Ct. 2022 (1991) (citing *Brushaber v. Union Pacific R.R.*, 240 U.S. 1, 12-19, 36 S. Ct. 236, 239-42 (1916)). Mr. Sloan's proposition that he is not subject to the jurisdiction of the laws of the United States is simply wrong.

The foregoing recitation of federal court rulings rejecting his taxation principles really comes as no surprise to Mr. Sloan for he has shown himself to be aware of existing case law in this area. In fact, in order to make plain his position Mr. Sloan states categorically that "I DO *NOT* 'misunderstand the law.' I am *not* raising a constitutional challenge to the taxing statutes. This is a question of whether I can be charged with a crime for violating a legal duty when no one will show me where that legal duty exists." *See* "Appellant Sloan's Notice of Standard" at 10 (filed July 1, 1991).

We will treat Mr. Sloan's question as a challenge to the legal sufficiency of the indictment which charged him with tax evasion. To meet the standards imposed by the fifth and sixth amendments to the Constitution, an indictment must "[1] state[ ] all of the elements of the offense charged, [2] inform[ ] him of the nature of the charges so that a defense can be prepared, and [3] enable[ ] the defendant to evaluate any possible double jeopardy problems presented by the charge." *United States v. Glecier*, 923 F.2d 496, 499 (7th Cir. 1991) (quoting *United States v. Neapolitan*, 791 F.2d 489, 500-01 (7th Cir.), *cert. denied*, 479 U.S. 939, 107 S. Ct. 421 (1986)); *United States v. Foster*, 789 F.2d 457, 459 (7th Cir.), *cert. denied*, 479 U.S. 883, 107 S. Ct. 273 (1986). All the requirements were readily met in this case.

First, the three-count indictment stated all the essential elements required to be proved by the government to convict the defendant of federal tax evasion. *Glecier*,

923 F.2d at 499. "To establish a violation of § 7201, the government must prove willfulness, the existence of a tax deficiency and an affirmative act constituting an evasion or attempted evasion of [the] tax." *United States v. Copeland*, 786 F.2d 768, 770 (7th Cir. 1985) (citing *Sansone v. United States*, 380 U.S. 343, 351, 85 S. Ct. 1004 (1965)); *see also United States v. Davenport*, 824 F.2d 1511, 1516 (7th Cir. 1987). Here, all three counts of the indictment established the first required element by alleging that Mr. Sloan "did willfully and knowingly attempt to evade and defeat said income tax due and owing to the United States." The indictment's first count further stated that he "owed approximately $4,142.30 to the United States of America in income tax," providing him notice of the existence of a tax deficiency.[1] Finally, the act of filing a false Form W-4 constitutes an affirmative act of evasion or attempting to evade. *See Copeland*, 786 F.2d at 770. And, once again, all three counts of the indictment indicated that Mr. Sloan had committed this affirmative act.

Second, the indictment was sufficient to inform Mr. Sloan of the charges against him. *Glecier*, 923 F.2d at 499. The indictment cited the statute he was accused of violating (26 U.S.C. § 7201) and identified the specific tax (the income tax) he was obligated to pay. It also provided other information—including the tax year, his taxable income, the amount of tax due, his failure to file an income tax return, his filing of a false Form W-4, and his failure to pay the tax—pertinent to the charges against him.[2] Thus, the second requirement was satisfied in the present case.

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[1] The tax deficiencies differed for each of the three years. Count 2 indicated that Sloan owed $3,618.00 to the United States government for 1982, while count 3 covering 1983 revealed that Sloan was obligated to pay $653.53 to the government.

[2] We also note that this information satisfies the requirements imposed by the Federal Rules of Criminal Procedure. *See* FED. R. CRIM. P. 7(c)(1) ("the indictment or information shall be a

(Footnote continued on following page)

Third, the indictment sufficiently designated the tax, the tax year, and the specific false W-4 forms (those Sloan filed with his employer, Fisher Body Division of General Motors) to eliminate any possibility of objection on the grounds of double jeopardy. Mr. Sloan's indictment was therefore legally sufficient in all respects to support his convictions for tax evasion for the years 1981, 1982 and 1983.

We also note that the Supreme Court's recent decision in *United States v. Cheek*, 111 S. Ct. 604, 112 L. Ed. 2d 617 (1991), does not help Mr. Sloan. The jury in this case was given what was later determined in *Cheek* to be an erroneous "objectively reasonable good faith misunderstanding of the law" instruction. However, Mr. Sloan did not object to that instruction at trial and therefore the issue was not preserved for appeal—unless the giving of the instruction constituted plain error. *United States v. Witvoet*, 767 F.2d 338, 340 (7th Cir. 1985).

Plain error, as our cases teach, is error of such "great magnitude that it probably changed the outcome of the trial." *United States v. Kerley*, 838 F.2d 932, 937 (7th Cir. 1988) (citation omitted). But it is rare for an improper instruction to "justify reversal of a criminal conviction when no objection has been made in the trial court." *Henderson v. Kibbe*, 431 U.S. 145, 154, 97 S. Ct. 1730, 1736 (1977). To determine whether a jury instruction was plain error, we must examine the entire trial record to see if the instruction had a probable impact on the jury's finding. *United States v. Bressler*, 772 F.2d 287 (7th Cir. 1985), *cert. denied*, 474 U.S. 1082, 106 S. Ct. 852 (1986); *Witvoet*, 767 F.2d at 339-40; *United States v. Verkuilen*, 690 F.2d 648, 653 (1982). In *Bressler*, another

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[2] *continued*

plain, concise, and definite written statement of the essential facts constituting the offense charged . . . . The indictment or information shall state for each count the official or customary citation of the statute, regulation or other provision of law which the defendant is alleged therein to have violated.").

tax protestor case, the court held that the district court's instruction on the good faith defense—which required the misunderstanding to be "objectively reasonable"—did not constitute plain error because the court had properly instructed the jury that willfulness is a "voluntary and intentional violation of a known legal obligation," and because the "evidence clearly established that the defendant did not 'misunderstand' the law." *Bressler*, 772 F.2d at 291.

The same considerations are present in this case. The jury received the correct definition of willfulness and Mr. Sloan specifically concedes that he does not misunderstand the law. Moreover, this concession is consistent with the evidence introduced at trial showing that he filed correct tax returns and paid the appropriate amount of income tax in 1978, 1979 and 1980. In the following years, because of his disagreement with the federal income tax law he did not file tax returns and submitted false W-4 forms which claimed he was exempt and had owed no income tax the previous year. We therefore conclude that even if the defective jury instruction had not been given, the outcome of the trial would have been the same and thus there was no plain error.

The real tragedy of this case is the unconscionable waste of Mr. Sloan's time, resources, and emotion in continuing to pursue these wholly defective and unsuccessful arguments about the validity of the income tax laws of the United States. Despite our rejection of Mr. Sloan's legal analysis of the tax laws, we are not unmindful of the sincerity of his beliefs. On the other hand, we are less sure of the sincerity of the professional tax protestors who promote their views in literature and meetings to persons like Mr. Sloan, yet are unlikely ever to face the type of penalties incurred by him. It may be that our decision will not alter Mr. Sloan's views regarding the tax laws of this country, for he has stated that if we affirm his conviction without applying the law as he understands it, our decision will be "a sham to which I WILL NOT SUBMIT." It may also be that serving his sentence in

prison will not alter Mr. Sloan's view. We hope this pessimistic assessment is incorrect.

We AFFIRM the conviction of Lorin G. Sloan on all counts.

A true Copy:

Teste:

Clerk of the United States Court of Appeals for the Seventh Circuit

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APPENDIX B

UNITED STATES DISTRICT COURT

For the Northern District of Indiana
Chicago, Illinois 60604
September 24, 1990

Case No. FCR 88-00002
UNITED STATES OF AMERICA,

Plaintiff,

vs.

LORIN G. SLOAN,

Defendant.

William C. Lee, *Judge*
JUDGMENT IN A CRIMINAL CASE
FILED: September 24, 1990
Richard E. Timmons, Clerk
U.S. District Court
Northern District of Indiana

THE DEFENDANT IS CONVICTED OF THE OFFENSE OF **TAX EVASION** in violation of Title 26, U.S.Code, Section 7201.

IT IS THE JUDGMENT OF THIS COURT THAT:

ON COUNT I, the defendant is committed to the custody of the Attorney General or his authorized representative for a period of four (4) months.

ON COUNT II, the defendant is committed to the custody of the Attorney General or his authorized representative for a period of two (2) years, and is to pay a fine to the United States of $100,000.00. Execution of said imprisonment and fine is suspended, and the defendant is placed on probation for a period of five (5) years, consecutive to the sentence imposed on Count I, including any parole or supervision time.

ON COUNT III, the defendant is committed to the custody of the Attorney General or his authorized representative for a period of three (3) years, and is to pay a fine to the United States of$100,000.00. Execution of said imprisonment and fine is suspended, and the defendant is placed on probation for a period of five (5) years, consecutive to the sentence imposed on Count I, including any parole or supervision time, and concurrent with the probation sentence imposed on Count II.

EXECUTION OF SENTENCE IS STAYED pending the defendant's exhaustion of his appeal rights.

After the defendant has exhausted his appeal rights, he shall voluntarily surrender to the designated institution when notified.

CONDITIONS OF PROBATION

Where probation has been ordered the defendant shall:

(1) refrain from violation of any law (federal, state, and local) and get in touch immediately with your probation officer if arrested or questioned by a law-enforcement officer;

(2) associate only with law-abiding persons and maintain reasonable hours;

(3) work regularly at a lawful occupation and support your legal dependents, if any, to the best of your ability. (When out of work notify your probation officer at once, and consult him prior to job changes);

(4) not leave the judicial district without permission of the probation officer;

(5) notify your probation officer immediately of any changes in your place of residence;

(6) follow the probation officer's instructions and report as directed.

The court may change the conditions of probation, reduce or extend the period of probation, and at any time during the probation period or within the maximum probation period of 5 years permitted by law, may issue a warrant and revoke probation for a violation occurring during the probation period.

SPECIAL CONDITIONS OF PROBATION

1. The defendant shall reside, immediately following the completion of the imprisonment sentence imposed on Court 1, at the Madison County Jail, Anderson, Indiana, for a period of four (4) months and participate in their work release program.

2. As a Madison County Jail work release placement, the defendant is to pay subsistence at the rate of 25%

of his gross income on a weekly basis, said rate not to exceed $35.00 per day.

3. The defendant shall not possess a firearm or other dangerous weapon.

4. The defendant is to cooperate with the Internal Revenue Service and assist them in determining the substantially correct criminal and civil tax liabilities for himself and his wife for prosecution years 1981, 1982, 1983, as well as any subsequent years where his criminal and civil tax liability have not yet been determined, within the first year of probation supervision.

5. The defendant is to pay civil and criminal tax liabilities for himself and his wife for prosecution years 1981, 1982, and 1983, as well as any subsequent years where his criminal and civil tax liability have not yet been determined, within the first three (3) years of the commencement of his term of supervised probation.

6. The defendant is ordered to pay all of the costs of prosecution, as determined by the Clerk of Court, within the first year of probation supervision.

IT IS FURTHER ORDERED that the defendant shall pay a total special assessment of $150.00 pursuant to Title 18, U.S.C. Section 3013 for counts I, II, III as follows:

PAYABLE IMMEDIATELY

The Court orders commitment to the custody of the Attorney General and recommends:

MADISON COUNTY JAIL, Anderson, Indiana.
Date of Imposition of Sentence: SEPTEMBER 21, 1990
WILLIAM C. LEE, *U.S. District Judge*
SEPTEMBER 24, 1990

APPENDIX C

UNITED STATES COURT OF APPEALS

For the Seventh Circuit
Chicago, Illinois 60604
September 10, 1991

No. 90-3154

UNITED STATES OF AMERICA,

Plaintiff--Appellee,

vs.

LORIN G. SLOAN,

Defendant--Appellant.

Appeal from the United States District Court
for the Northern District of Indiana,
Fort Wayne Division.
No. FCR 88-2 -- **William C. Lee**, *Judge*

Before POSNER, MANION, and KANNE, *Circuit Judges.*

O R D E R

On consideration of the petition for rehearing with suggestion for rehearing *en banc* filed in the above-entitled cause, no judge in active service requested a vote and all of the judges on the original panel have voted to deny a rehearing. Accordingly,

IT IS HEREBY ORDERED that the aforesaid petition for rehearing be, and the same is hereby, DENIED.

APPENDIX D

UNITED STATES COURT OF APPEALS

For the Seventh Circuit
Chicago, Illinois 60604

No. 90-3154

UNITED STATES OF AMERICA,

Plaintiff--Appellee,

vs.

LORIN G. SLOAN,

Defendant--Appellant.

Appeal from the United States District Court
for the Northern District of Indiana,
Fort Wayne Division.
No. FCR 88-2 -- **William C. Lee**, *Judge*

APPELLANT SLOAN'S PETITION FOR REHEARING WITH SUGGESTION FOR REHEARING IN BANC AND AFFIDAVIT AND ARGUMENT IN SUPPORT

Comes now the above named Appellant, Lorin G. Sloan, in his own person, and timely submits this Petition for Rehearing and timely requests that this Petition be reheard in banc. Appellant's Affidavit and Argument in Support, with Exhibits, is attached herein and made a part of this Petition.

By this Petition, Appellant moves this court for a rehearing of its decisions of August 9th, both as to the

appeal and as to the decision to deny as *moot* Appellant's Objection, filed with this court on August 5th.

This appeal is of *exceptional importance* as the case involves the depravation of a man's liberty by incarceration. The decision to be reheard did not follow the standards of the Supreme Court in addressing the issues presented to this Appeals court. The specific and intentional rejection of those standards, within that decision, is, in itself, of *exceptional importance* as no basis in law or precedent exists for this court to circumvent those expressly stated standards of the Supreme Court of the United States of America.

Issues were broached, within the decision, to impugn the integrity of the Appellant, that find no substance in fact within the transcript of the proceedings, the motions, and the briefs filed with the district court or with this Seventh Circuit Court of Appeals.

The integrity of this court would be damaged if the present decision is allowed to stand without review and adjustment.

WHEREFORE, Appellant moves this court to hear this Petition for Rehearing by the full bench.

Appellant further moves this court to grant the Petition for Rehearing, to correct its error by addressing the decision of this court measured against the standards of the Supreme Court of the United States of America or to remand this case back to the district court for the appropriate proceedings to address the issues presented on appeal.

Respectfully Submitted,

Date: August 23, 1991

Lorin G. Sloan
In his own person
270 Ross Avenue
Wabash, Indiana

CERTIFICATE OF SERVICE

This is to certify that two true and correct copies of the above entitled document, with attached Argument and Exhibits, were sent by first class United States Postal Service mail to:

Andrew B. Baker
Assistant U.S. Attorney
C/0 The United State's Attorney's Office
Northern District of Indiana
1001 Main Street - Suite A
Dyer, Indiana 46311

on the date noted below:

Date: August 23, 1991

Lorin G. Sloan

AFFIDAVIT IN SUPPORT OF APPELLANT SLOAN'S PETITION FOR REHEARING WITH SUGGESTION FOR REHEARING IN BANC

I, Lorin G. Sloan, do voluntarily declare upon my affirmation:

1) My name is Lorin G. Sloan and I am the named defendant/appellant in the above titled cause and the affiant herein.

2) I have read, understand and have personal knowledge of the facts addressed in the Petition For Rehearing made herein and in the supplemental Argument in Support.

3) As the defendant/appellant, I am competent to testify in the matters stated herein and to facts presented in the Petition for Rehearing and in the Argument in Support.

4) The facts stated in the Petition for Rehearing and in the Argument in Support are true and correct.

FURTHER AFFIANT SAYETH NOT:

Date: August 23, 1991

Lorin G. Sloan, Affiant

STATE OF INDIANA)
) SS:
COUNTY OF WABASH)

Subscribed and affirmed to, before me, this 23rd day of August, in the year of our LORD, Nineteen Hundred and Ninety One.

Patricia A. Hale, Notary Public
My commission expires: June 30, 1993
Resident of Grant County.

ARGUMENT IN SUPPORT OF APPELLANT SLOAN'S PETITION FOR REHEARING

The decision of the merit panel to affirm the lower court verdict in this case is, to say the least, DISHONEST.

Sloan, in submitting this Petition for Rehearing, presents two questions to this court:

(1) Is this court obligated to follow the established standards of the Supreme Court of the United States of America?

(2) Are there any judges on this Seventh Circuit Court of Appeals that have the integrity to uphold those established standards of the Supreme Court?

Sloan submitted to this court, a NOTICE OF STANDARD, citing a number of decisions by the Supreme Court of the United States of America, wherein standards were established, which Sloan used as a foundation in making the determination that he was not one who could be charged with tax evasion under the Internal Revenue Code. This NOTICE OF STANDARD was presented to the merits panel as a measurement guide to be used in deciding this appeal. (See Exhibit A attached)

The doctrine of ***stare decisis*** notwithstanding, Circuit Judge Kanne, with one sweeping sentence, simply trashed years of Supreme Court precedent, when he stated, ***Unfortunately, for Mr. Sloan, his 'standards' are inapplicable because they have***

previously been rejected by the federal courts. (See page 2, paragraph 2, of Exhibit B, attached)

Contrary to Judge Kanne's statement, these were not Sloan's standards, these were standards set by the Supreme Court and relied upon by Sloan.

Yet, NOT ONE Supreme Court case was cited to make any showing that any of those standards of the Supreme Court were not applicable to this case or in any case, to this day.

NOT ONE statute or case of any kind was presented by Judge Kanne showing how Sloan became *liable* or was *made liable* for any Title 26 Subtitle A tax or to show that he came within some *taxable class*.

NOT ONE statute or case or fact was cited to show where, when, or how Sloan came within the territorial or legislative authority of the United States or that the standard that *All legislation is prima facie territorial* was rejected by the Supreme Court or that this principle was inapplicable.

NOT ONE statute or case or fact was cited to show how Sloan was involved in any *taxable activity* to the United States of America that would bring him within the purview of the federal income taxing statutes.

NOT ONE case was cited to show how or when the Supreme Court or any federal court rejected the standard that the language of a statute in general and taxing statutes in particular, must be clearly stated.

NOT ONE case was cited to show how any federal court has rejected the basic premise that penal statutes must be strictly construed.

NOT ONE statute or case or fact was cited to clearly show how Sloan waived his fundamental rights to be secure in his papers and effects, his right to privacy, and his right not to be a witness against himself.

NOT ONE statute or case was cited to show how Sloan incurred a *legal duty* whereby he was required to waive those rights and be further required to sign and submit any type of form under penalty of perjury.

NOT ONE statute or case was cited to show how the standard for determination of waiver of rights was determined inapplicable by any court.

NOT ONE statute or case was cited or fact stated to show how Sloan was introduced by the permission of the United States of America or how he existed by its authority.

NOT ONE fact was shown that Sloan did not rely on the Supreme court decisions cited. No facts were established to controvert Sloan's sworn affidavits submitted to both the district court and this court of appeals.

NOT ONE fact was shown that Sloan came within the definition of *citizen* as that term was defined in the regulations for Title 26 at Section 1.1-1, which he denied by affidavit at both the district court and at this court of appeals.

NOT ONE statute, case, or fact was presented to show how Sloan lost his status as a freeman and master over government and became a subject to it.

NOT ONE statute, case, or fact was shown why Sloan was not *exempt* as a matter of right.

While ignoring any reference to the specific statutes that Sloan has been searching for and to which Sloan gave ample Notice to this court that he was searching for, Judge Kanne crawled all over himself in an attempt to impugn Sloan's credibility, for even asking these questions, with his *guilty by association* condemnation of *tax protesters*.

Sloan is aware that anyone who challenges the IRS is labeled a *tax protester* and that once this stigma is attached, this court has shown the consistent propensity to hold anyone, labeled as such by the IRS, to a lower standard of review.

And right on cue, when Assistant U.S. Attorney Baker made his wild accusations in the government reply brief, to which Sloan objected, the three judge merit panel started its witch hunt, *looking for Reds under every bed*.

No time was wasted, as right on page one of the decision, Judge Kanne set the tone for the entire opinion when he stated, *After studying anti-tax literature he received at meetings of the Sons of Liberty and Patriots for Liberty, two organizations of like-minded tax protesters, ...*

Why would the merit panel do this, when nothing was ever introduced in the motions, the transcripts, or the briefs before the district court or this court of appeals? On what basis did the merit panel reach that conclusion? The facts established and the overwhelming evidence was that Sloan's study was primarily the Internal Revenue Code and Supreme Court decisions.

What evidence exists on the record on which the court could base any innuendo that these organizations were *like minded tax protesters*? Was the Constitution or the Declaration of Independence introduced? Aren't these documents normally associated with those whom the IRS labels as *tax protesters*? Are these documents what the court construes as *anti-tax literature*?

And where is the evidence that Sloan is a *tax protester*? His foundation for his determination is based on the standards set by the Supreme Court. Why would this court show such a disdain for those standards? Where was that issue even broached and addressed at trial? Why would this court stoop to name calling in an attempt to impugn Sloan's position by introducing information that was never even addressed on the record or for which any definition or standard was established?

Let us assume, for the sake of argument, that *tax protesters* are the worst slime balls in history, bent on the destruction of this court's paycheck. And let us further assume that Sloan initially obtained information from those considered by this court to be *tax protesters*. How does the court justify its *tax protester* attack against Sloan when the bottom line was and still is that Sloan's argument is based totally on his reliance of Supreme Court decisions, that conspicuously have never been refuted? In a parallel line of thought, are government cases against drug dealers to be impugned because the government obtained their initial information from an illegal user or another drug dealer?

And as a matter of fact, specifically what is a *tax protester*? The term was never defined in any of these court proceedings. Is the Supreme Court also a *like minded tax protester* organization for setting these standards? Is the Congress of the United States a *like minded tax protester* organization for implementing the Privacy Act of 1974? Is the Internal Revenue Service a *like minded tax protester* organization for stating in their Privacy Act Notice # 609, that the provisions of Title 26 are mandatory, based on Sections 6001 and 6011, which state that one must be *liable* or *made liable* before any person is required?

Or is it just Sloan and others who are labeled *tax protesters* because they say, *Hold on just a minute. Show me WHERE it says I'm liable. Show me HOW I became liable. Show me WHEN and HOW I waived my fundamental rights. Show me WHY I can't have an answer to my inquiries. Show me the* ***legal duty****. Show me the obligation. Show me your authority. Show me HOW I'm not exempt as a matter of right. Show me WHERE the Supreme Court standards, that I relied upon, are not applicable.*

To further emphasize this court's dishonesty and obvious bias, this entire bench should take note that when Sloan filed his NOTICE OF STANDARD, the court apparently came back with an order stating that the NOTICE was to be construed as a Motion For Leave To File An Amended Brief. (See Exhibit C attached) Sloan formally objected, in written format, as he did not want the court to misconstrue his intent that his NOTICE OF STANDARD was the measurement and the briefs, motions and transcripts were that which was to be measured. (See Exhibit D attached)

Sloan's written objection was filed on August 5th. Judge Kanne's decision was decided on August 9th. Also on August 9th, Sloan's written objection was denied as *MOOT*. (See Exhibit E attached) That is incredible! How can an objection be denied as *moot* when it was filed 4 days before the decision was rendered?

Regardless, the fact of the matter is that this court had NOTICE of Sloan's intent prior to the issuing of the decision and for whatever reason, chose to ignore that measuring standard.

In his dissertation, Judge Kanne further states that, *We will treat Mr. Sloan's question as a challenge to the legal sufficiency of the indictment which charged him with tax evasion.* Nothing was offered to show that Sloan was even one who could be charged with tax evasion. If Sloan is not in the army, he can't be charged with being A.W.O.L. Sloan could not have a tax *deficiency* if he is not one within the purview of the taxing statutes. If Sloan is not one within the purview of the IR Code, no amount of review of the sufficiency of the indictment will change that fact.

But even if Sloan was liable, the proof of the element of a *deficiency* was missing. As this court should have been aware, the term *deficiency* is specifically defined in Title 26 and thereby becomes a *term of art* when used in a *tax* related case. As this court should have been further aware, there can be no *deficiency* without a determination of a *deficiency* as per 26 USC 6211 and 6212. No such proof was entered and there was no evidence of a Notice of Deficiency ever being sent to or received by Sloan, whereby he had any

opportunity to challenge that bogus assertion at the administrative level or in a tax court proceeding. To make the claim without Notice and opportunity to defend, is, at the minimum, a gross due process violation that requires a remand back to the agency.

Neither was there any proof that the *W-4s*, were false. Sloan claimed *exempt* as a matter of right based on a Supreme Court decision. Sloan claimed no liability for income tax under Subtitle A of Title 26 for the proceeding year and also no anticipated liability for income tax under Subtitle A of Title 26 for the current year.

There was no proof that this was error or that Sloan for one minute thought it was error. There was no proof of a false statement. And if there was a false statement, *any false statements were the result of fraud on the part of the producer and distributor of these forms for failure to state all the facts, or alternatively Sloan's employer in supplying its employees with the wrong Forms W-4.*, as was stated, without refutation, in Appellant's brief at page 15.

The conclusory statement of Judge Kanne on Page 7 of his decision, *In the following years, because of his disagreement with the federal income tax law he did not file tax returns and submitted false W-4 forms which claimed he was exempt and had owed no income tax the previous year.*, is at the minimum fatally flawed. No evidence exists to show that any Forms W-4 were false or that Sloan was aware they were false, if in fact they were false. This is one of many statements that Judge Kanne makes **that is not supported by the trial record**.

This court is giving sanction to a government case which was based solely upon fictitious implications, false presumptions, and fictions of law which, without a doubt, obliterated any juror's ability to decide in a reasonable and rationale manner. Why would the court forsake its integrity to do this?

Judge Kanne was specifically admonished, in the NOTICE OF STANDARD, about proceeding on false presumptions, where on page 7, Sloan stated:

> *If this court should presume that I am a* ***taxpayer*** *as that term is defined at 26 USC 1313(b) and as Justices Blackmun and Marshall presumed John Cheek to be in the dissent in the Cheek case ..., without stating any basis as to the factual determinations of how I lost my status as master and became a subject, then I will consider that an absurdity and continue to stand in absolute defiance of any decision that this court renders.*

Yet, this is exactly what Judge Kanne did. He was aware of the position Sloan relied upon throughout these proceedings. Sloan even agreed to accept this Court's decision if Judge Kanne would provide him with the specific statutory provision that made him liable and brought Sloan within the definition of the term *taxpayer*. The following exchange took place during the oral argument:

> **KANNE**: *Well, what if we tell you where it's at? What if we tell you where it's at and that you owe the money? Will that satisfy you?*
>
> **SLOAN**: *Well, I'd like to see it - why they haven't shown me.*
>
> **KANNE**: *Well are you going to agree if we tell you where it is and say it requires you to pay the taxes, will you accept that?*

SLOAN: *Yes, if it's there.*

Why would Judge Kanne conspicuously fail to address this specific question when he already had an admission from Sloan that Sloan would accept that answer? Why did Judge Kanne conspicuously omit any reference to the numerous inquiries made by Sloan and the numerous refusals to respond by the accusing agency, yet acrimoniously chastise him for not submitting to a *legal duty* that no one, to this day, will show him existed.

Judge Kanne stated that *This position is, no doubt, formulated to show that he (Sloan) did not willfully violate a* ***'known legal duty'***. At best, Judge Kanne is very presumptuous as there most certainly is a doubt. Sloan could not violate a *know legal duty* when no duty existed for the years in question and no duty exists today. If a duty existed, somewhere, somehow, someone, could show it to him, not by innuendo or conclusory statements, but with hard substance expressed in clear and unequivocal language.

Since 1980 when Sloan realized that a fraud was being perpetrated upon him, Sloan repeatedly followed the Supreme Court admonition that it was his responsibility to determine whether the agent or agency was within the bounds of his or their authority. The record shows that he made repeated requests to that agency and various agents and to the courts. The record further shows that at no time did he receive a substantial or rationale response.

Even this court evades the question and proceeds forward on innuendo, conjecture, name calling and false premises. If the court's position was legitimate,

why can't Sloan get that specific documented response? Why the asinine statement that the standards set by the Supreme Court are inapplicable because they have previously been rejected by the federal courts?

If today, Sloan would submit to the subject status as one who is *liable* or was *made liable* for this claimed tax, Sloan would be entitled to a *refund* greater than any amount claimed due and owing. And the government knows this.

This is not an issue of taxation. This is an issue of theft of individual liberty and a vile attempt to force submission by Sloan to a statute and Code, that not only does not include Sloan, but requires the waiver of his fundamental rights. For Sloan to submit and accept such a sham decision would be the acceptance of slavery itself.

CONCLUSION

Sloan's inquiries remain unaddressed and unanswered. No just affirmation of the lower court verdict can or should stand absent an honest and specific response to Sloan's inquiry.

Allowing any man to be sent to prison for following the standards of the Supreme Court when no rebuttal is or can be presented is an abomination that should never be accepted in a free nation, by a free people, or by any court.

Back in 1928, Justice Brandeis admonished his colleagues on the Supreme Court against judicial sanction of government lawlessness, when he said:

Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of laws, existence of the government will be imperiled if it fails to observe the law scrupulously. Our Government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example. Crime is contagious. If the Government becomes a lawbreaker, it breeds contempt for the law; it invites every man to become a law unto himself; it invites anarchy. To declare that in the administration of the criminal law the end justifies the means ... would bring terrible retribution. Against that pernicious doctrine this court should resolutely set is face.

If you as a judge sitting on this Seventh Circuit Court of Appeals have any integrity whatsoever, that admonition should be paramount in your mind. To knowingly and willfully accuse a man of a crime when no law can be shown to exist that pertains to him, is, in itself, criminal.

To condone a claim of a power to tax which requires the waiver of Sloan's fundamental rights, and which could be imposed directly on Sloan, without a specific statutory provision, from within the territorial and legislative jurisdiction of the United States upon Sloan who has not been shown to be within or subject to that territorial and legislative jurisdiction;

And to condone the total and intentional trashing, by the merits panel, of those Supreme Court standards on which Sloan relied;

And to condone the refusal to address Sloan's legitimate inquiries and show Sloan how or when he

became so entangled, is not only dishonest but also a criminal travesty of justice.

Against this *pernicious doctrine this court should resolutely set its face.*

Sloan is no longer on trial here, the integrity of this court is.

As a matter of law and in the interest of justice, this decision must be reheard and a new decision rendered to either make that showing to meet the standard of the Supreme Court or to overturn the verdict of the lower court.

Respectfully submitted on this 23rd of August in the year of our LORD, Nineteen Hundred and Ninety One.

Lorin G. Sloan
Appellant,
In his own person
270 Ross Avenue
Wabash, Indiana

Note: There are no Exhibits attached to this document.

APPENDIX E

UNITED STATES COURT OF APPEALS

For the Seventh Circuit
Chicago, Illinois 60604

No. 90-3154

UNITED STATES OF AMERICA,

Plaintiff--Appellee,

vs.

LORIN G. SLOAN,

Defendant--Appellant.

Appeal from the United States District Court
for the Northern District of Indiana,
Fort Wayne Division.
No. FCR 88-2 -- **William C. Lee**, *Judge*

APPELLANT SLOAN'S NOTICE OF STANDARD

Comes now the above named defendant/appellant, Lorin G. Sloan, in his own person, and submits this *Notice of Standard* in response to the inquiry to Lorin Sloan by Judge Kanne at Oral Argument on Friday, June 14, stating the following facts and basis in law:

At the oral argument Lorin Sloan made the following statement to this honorable three judge panel of Judge Daniel Manion, Judge Richard Posner, and Judge Michael Kanne.

I am Lorin Sloan. I am the defendant in this appeal. I have been convicted on three counts of income tax evasion. I have a brief two minute

statement that I would like to present to the court at this time.

My appeal is very simple. Many times, over the years, I have requested from the IRS and the court below, the exact statutes that made me liable for an income tax and imposed a ***legal duty*** *upon me to file a tax return.*

In all that time and even in the government's brief, that request has never been answered neither has any reason been given why it was not addressed.

I stand before this Court facing jail time for relying on Supreme Court decisions which states that I had no obligation unless that obligation was clearly stated in the statute.

Gould v. Gould, 245 U.S 151 at 153 (1917).

The Supreme Court also said that it was my responsibility to determine whether the government agency was within the bounds of their authority before I got involved with them.

Federal Crop Insurance Corp. v. Merrill, 332 U.S. 380 at 384 (1947).

When I made my requests and could not get an answer, I determined that I was exempt and I took steps to prevent the taking of my property.

The Supreme Court also said that I should not be punished or penalized for relying upon Supreme Court decision.

U.S v. Mason, Administrator, et al, 412 U.S. 391 at 399-400, (1973).

To this day, I still do not know what Section of the Code, makes me liable.

What ***taxable activity*** *was I associated with?*

Where is that ***legal duty*** *that the Cheek case says the government must prove?*

How did I come within the scope of the IRS Code merely for exercising my right to work?

I just do not understand why I keep on asking and asking and asking and not receive an answer and then be charged with a crime.

Regardless of all other reasons stated in my brief, I ask this court to either show me the exact statutes that made me liable, or to overturn this conviction.

Thank You.

Upon completion of my statement, I was questioned by Judge Kanne, who asked, *You're a natural person, a citizen of the State of Indiana, but not of the United States?*

I responded *Right* and went on say that I was *going on regulation 1.1-1.* The term *citizen* is specially defined therein, for Title 26, as follows: *Every person born or naturalized in the United States and* ***subject to its jurisdiction is a citizen.*** (emphasis added)

As this court is aware, I am a blue collar working man. I have exercised my right to work for the past 24 years

at the Fisher Body Division of General Motors (presently called CPC), located at Marion, Indiana which is within the territorial and legislative jurisdiction of the state of Indiana.

Based on those initial facts, this court should first take Notice that the Supreme Court has held that:

> *All legislation is prima facie territorial.*
>
> *American Banana Co. v. U.S. Fruit Co.*, 213 U.S. 347, at 356 and 357 (1909).

> *A ... canon of construction which teaches that legislation of Congress, unless a contrary intent appears, is meant to apply only within the territorial jurisdiction of the United States * * *.*
>
> *U.S. v. Spelar*, 338 U.S. 217 at 222 (1949).

> *Legislation is presumptively territorial and confined to limits over which the law making power has jurisdiction.*
>
> *New York Central R.R. Co. v. Chisholm*, 268 U.S. 29 at 31-32, (1925).

As in the *Spelar* case, that presumption in this case has **not** been overcome. To the contrary it was precisely challenged at the district court level with my Motion to Dismiss, in my Brief in Support (See Appendix pp. 92-114) and in my presentment to the district court of the pertinent parts of the Inventory report of 1962 prepared by the General Services Administration, entitled *Jurisdictional Status of Federal Areas Within The States*, (See Appendix pp. 302-344.) which shows the narrow limits of United States jurisdiction within the State of Indiana.

In my Affidavit (See Appendix pp. 351-354), I stated facts which I relied upon to claim that I did not come within the definition of the term *citizen* as defined. As this court is aware, once defined, the term *citizen* becomes a term of art with a special and restrictive meaning.

That affidavit stated that I was not born within, did not live within, nor did I work within the territorial jurisdiction of the United States, nor did I receive direct benefits from the United States or knowingly enter into any contractual arrangement with the United States. Those facts were never controverted. No other facts were presented to show an expansion of the statute to include Lorin G. Sloan or to show how Lorin G. Sloan came within the jurisdiction of the United States.

The mere allegation that Lorin G. Sloan is one who is *subject to the jurisdiction of the United States* must be specifically addressed in reference to Lorin G. Sloan and the jurisdictional challenge that I made.

Judge Kanne, also asked me, *And who is to determine whether or not it* (the section of the Code that makes Lorin Sloan liable) *is clearly stated -- You?*

I responded by stating, *No, it would be up to the Supreme Court, probably.* I had relied on the decisions of the Supreme Court and I was aware that the issue of clarity of a statute in relation to a *tax issue* had already been determined by the Supreme Court when on a number of occasions they stated that in the interpretation of statutes levying taxes, it is the established rule not to extend their provisions, by implication, beyond the clear import of the language

used, or to enlarge their operations so as to embrace matters not specifically pointed out. In case of doubt they are construed most strongly against the Government, and in favor of the those upon whom the tax is sought to be laid.

See *Spreckles Sugar Refining Co. v. McClain*, 192 U.S. 397 at 416 (1904); *Gould v. Gould*, 245 US 151 at 153, (1917); *U.S. v. Merriam*, 263 U.S. 179 at 187 and 188 (1923).

In this instant case, to meet that standard, the facts must first clearly show that Lorin Sloan was involved in a *taxable activity* that would bring him within the scope of Title 26 of the United States Code or that he is one *subject to the jurisdiction of the United States.*

Then secondly, the qualifying conditions of Title 26 Code sections 6001 and 6011, as specifically delineated in IRS Privacy Act Notice 609, must be established and met before the implementation of any other code sections come into play.

As this court is aware, the Privacy Act of 1974 (5 USC 552a (e)(3)), requires an agency to give to any individual whom an agency asks to supply information, notice of the authority which authorizes the solicitation of the information and whether disclosure of such information is mandatory or voluntary.

The IRS claimed to have complied with this provision by issuance of *Privacy Act Notice #609* wherein it said, in reference to the years for which I am accused:

> *Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for.*

Section 6001 in pertinent part says:

> *Every person liable for any tax ... or for the collection thereof, shall make such returns, and comply with such regulations ...*

Section 6011 in pertinent part says:

> *When required by regulations ... any person made liable for any tax imposed ... or for the collection thereof, shall make a return or statement ... Every person required to make a return or statement shall ...*

The words of the *Privacy Act Notice #609* and these foundational statutes of Title 26 are clear to me. I must be *liable* or *made liable* before I can be required. The standard for how one is liable and required to voluntarily waive rights to his privacy and the security of his papers and effects, is not made clear to me within Title 26, but could come, as an example, from a voluntary contractual arrangement, as was clearly distinguished to me by the Supreme Court in their discussion within the case of *Almeida-Sanchez v. United States*, 413 U.S. 266 at 270-271 (1973).

If this court decides to affirm this conviction based on a claim that I am liable for a tax because of some *activity* or arrangement outside the wording of Title 26, then I ask that the court spell it out in clearly written language.

The standard for how one is *made liable* is, however, clearly stated to me in Title 26. 26 USC 1461 is an example. Another example is Section 4401(a) which imposes a tax on wagers and 4401(c) is the statute, which states who shall be made liable for the tax.

Other sections of the Title 26 that specifically impose a tax and then distinctly specify the statute who is made liable to pay the tax are:

Section 4261(a) imposes a tax and 4261(d) specifies who is made liable.

Section 4611(a) imposes a tax and Section 4611(d)(1)(2) and (3) specifies three separate parties who are made liable to pay the tax.

Section 4971(a) imposes a tax and Section 4971(e) specifies who is made liable to pay the tax.

Section 5001(a) imposes a tax and Section 5005(a) specifies who is made liable to pay the tax.

Section 5701 imposes a tax on tobacco products and Section 5703(a)(1) and (2) specifies who is made liable to pay the tax.

I can find ***NO*** such language in Title 26 that made me liable for any Subtitle A tax, nor will anyone making this accusation against me show me where any such language appears.

The Supreme Court clearly established the standard in reference to the language of the statute when they said:

> *Nothing is better settled than in the construction of a law its meaning must first be sought in the language employed. If that be plain, it is the duty of the courts to enforce the law as written, provided it be within the constitutional authority of the legislative body which passed it.*
>
> *U.S. v. Standard Brewery*, 251 U.S. 210 at 217 (1920).

This standard is clear to me. The language of the statute is plain. One must be statutorily liable or made liable before a requirement can be imposed. This court has a duty to enforce the law as written. This is the standard that I expect the court to meet in this instant case. This court will have to specifically point out to me the exact statute showing how I was *made liable* before I will accept any decision by this court affirming the conviction of the lower court.

Absent that showing, this court must remand this case back to the district court with an order for that court to remand the case back to the agency for a finding of fact based on appropriate law showing how I came within the purview of the taxing statute and was thereby required to waive my right to the security of my property, papers and effects.

If this court should presume that I am *taxpayer* as that term is defined at 26 USC 1313(b) and as Justices Blackmun and Marshall presumed John Cheek to be in the dissent in the *Cheek* case (111 S.Ct. at 614-615 (1991)), without stating any basis as to the factual determination of how I lost my status as master and became a subject, then I will consider that an absurdity and continue to stand in absolute defiance of any decision that this court renders.

The ultimate determination of the acceptance of the clarity of any law or code section, that is alleged to make me liable, is mine and must be so clear to me, that I have recourse at law to sever myself from that impediment. This court merely telling me that the world is flat or that the moon is made of green cheese is totally inadequate and insufficient. I need to be able

to put my finger on the facts and the basis in law on which any determination is made that I am one who has a known *legal duty* under Title 26.

I will not submit to any determination merely because this court claims to have already decided some issue in another case pertaining to another party, where the presumption of *subject* status has been implied but never specifically addressed.

The standard set by the Supreme Court in *Commissioner v. Acker*, 361 U.S 87 at 91 and 92 (1959) is that penal statutes must be strictly construed and one is not subject to penalty unless the words of the statute plainly impose it and the law does not permit additions to the tax to be imposed by regulation or for that matter presumption. Even though the *Acker* case is in reference to *taxpayers*, it should be obvious to the court that this standard must be held even more stringently to favor those upon whom the penalty is sought to be laid who are not *taxpayers* or subjects, than those *taxpayers* for whom the standard was set.

As this court should be aware, I was brought within the sphere of this court's authority by force of physical arrest. I timely challenged the jurisdiction of the lower court stating that I was not one who could be charged for alleged crimes under Title 26. I requested from the lower court, on a number of occasions, Bills of Particulars and for a Discovery order as to how it was that I came within the purview of that accusing statute. I was denied every such request and the court proceeded on an erroneous unsubstantiated presumption.

If the district court had the authority to deny my requests then this court has jurisdiction to decide whether the lower court abused it's discretion and proceeded forward knowing that I was not one who had been properly determined to be within the purview of Title 26. This court, as well as the lower court, has the authority to dismiss an accusation against one who has been denied due process by the accusing government entity. It is well settled that courts have authority to determine their jurisdiction and to exclude those accusations against those who don't come within their jurisdiction.

I state this because I want to impress upon the court that absent clear legislative authority for the imposition of an obligation upon me, as well as the obligation itself, I cannot be presumed to be one within the scope of the accusing agency in this case, and therefore the sphere of this court, based on a mere unproven rebuttable presumption of subject status.

I have always claimed the status of master over government in general and will not submit to a decision of this court based on the taking of *silent judicial notice* of facts not in evidence. If the waiver of my rights is claimed by this court, then that waiver will have to be shown to not only have been voluntary but to have been a knowing and intelligent act done with sufficient awareness of relevant circumstances and likely consequences. I am presently not aware of any facts that meets this standard of a voluntary waiver of rights that would change my status from master to subject.

That standard for the voluntary waiver of rights has been clearly addressed by the Supreme Court in at least the following cases:

Brady v. United States, 397 U.S 742 at 748 (1970); *Emspak v. U.S.*, 349 U.S. 190 at 197-198 (1955); *Ohio Bell Telephone Co. v. Public Utilities Commission*, 301 U.S. 292 at 307 (1937); and *Fuentes v. Shevin*, 407 U.S. 67 at 95 (1972). I will accept nothing less than a determination based on that standard.

If this court claims I am liable or made liable, I want to see it with such clarity that I understand the authority by the agency to accuse me and the basis for the crime that I have been alleged to have committed.

I want to know how I lost my status as a freeman. I want to know what arrangement that I have entered into that requires the waiver of my fundamental rights. I want to know what *taxable activity* I was associated with. I want to know how I became subject to the legislative jurisdiction of the United States. I want to know how I came within the purview of Title 26 merely by exercising my right to work, survive and exist. I want to see where that *legal duty* is clearly stated and not just based on some vague presumption or personal opinion. I want to know what act of congress imposes a tax on any activity I may have had.

Early in the history of the United States of America, Chief Justice John Marshall set the standard as to the authority for taxation. He pointed out who is and who is not subject to taxation when he said:

All subjects over which the sovereign power of a State extends, are objects of taxation; but those

over which it does not extend, are, upon the soundest principles, exempt from taxation. This proposition may almost be pronounced self evident.

The sovereignty of a State extends to every thing which exists by its own authority, or is introduced by its permission; ...

McCulloch v. Maryland, 4 Wheat 316, 429 (United States Supreme Court - 1819).

I am not one who exists by the authority of the State or the United States. I am not one who was introduced by the permission of the State or of the United States. I am exempt upon the soundest principles unless it can be clearly, specifically and unequivocally shown to the contrary.

Chief Justice Marshall also stated in the *McCulloch* case (at 431), *That the Power to tax involves the power to destroy*. I further state categorically that I am NOT one whom the United States, or the United States of America or the State of Indiana has the authority to destroy.

I, Lorin G. Sloan, also categorically state that I DO **NOT** *misunderstand the law*. I am *not* raising a constitutional challenge to the taxing statutes. This is a question of whether I can be charged with a crime for violating a legal duty when no one will show me where that legal duty exists. This is a jurisdictional question of whether I can be brought within the restrictive statutory purview of agency authority by presumption, without there being specific statutory authority and language to include me, or without the agency and this

court delineating the specific facts and law on how I could be included by provisions outside the statutes.

With all due respect to this court, any affirmation of this conviction on anything less than these standards, which must show a clear detailed documentation of the facts and law that brought me within the jurisdiction of the agency or Title 26, is a sham to which I WILL NOT SUBMIT.

Respectfully Submitted,

Date: June 26, 1991.

Lorin G. Sloan
In his own person
270 Ross Avenue
Wabash, Indiana

AFFIDAVIT IN SUPPORT OF APPELLANT SLOAN'S NOTICE OF STANDARD

I, Lorin G. Sloan, do voluntarily declare upon my affirmation:

1) My name is Lorin G. Sloan and I am the named defendant/appellant in the above titled cause and the affiant herein.

2) I have read, understand and have personal knowledge of the facts addressed in the Notice of Standard made herein.

3) As the defendant/appellant, I am competent to testify in the matters stated herein and to facts presented tin the Notice of Standard.

4) The facts stated in the Notice of Standard are true and correct.

FURTHER AFFIANT SAYETH NOT:

Date: June 24, 1991

Lorin G. Sloan - *Affiant*

STATE OF INDIANA)
) SS:
COUNTY OF WABASH)

Subscribed and affirmed to, before me, this 24th day of June, in the year of our LORD, 1991.

Deborah Barton, Notary Public
My commission expires: January 14, 1995
Resident of Grant County.

APPENDIX F

Department of the Treasury

Internal Revenue Service

Privacy Act and Paperwork Reduction Act Notice

Notice 609 (Rev. 9-82)

Under the Privacy Act of 1974 and the Paperwork Reduction Act of 1980, we must tell you:

- Our legal right to ask for the information and whether the law says you must give it.
- What major purposes we have in asking for it, and how it will be used.
- What could happen if we do not receive it.

The laws cover:

- Tax returns and any papers filed with them.
- Any questions we need to ask you so we can:

Complete, correct, or process your return.

Figure your tax.

Collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal agencies, as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law provides that you may be charged penalties and, in certain cases, you may be subject to criminal prosecution. We may also

have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. In addition, interest may be charged on late tax payments.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.